

2021

**CERTIFICATE**

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

**City of Dorrance**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	112,593	30,280
Debt Service	10-113			
Library	12-1220			
Special Highway		8	9,660	
Parks and Recreation		8	4,090	
Water Utility		9	76,097	
Sewer Utility		9	25,491	
Trash Utility		10	30,000	
		10		
				3,822
				35,040
Non-Budgeted Funds		11		
<b>Totals</b>		xxxxx	257,931	30,280
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Neighborhood Revitalization				

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

**30,280**  
**NO**

Assisted by:  
Gudenkauf & Malone, Inc.  
  
Address:  
639 Main; PO Box 631  
Russell, Ks 67665  
Email:  
accountants@gmbinc.net

*[Handwritten signatures: Mayor, Treasurer, and others]*

Date Attested August 18, 2020

*[Handwritten signature: Kristi A. ...]*  
County Clerk

Governing Body

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ 29,741
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 29,741

**Percentage Adjustments**

4. New improvements, remodeling and renovations for 2020 :	+ 0	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 22,519	
5b. Personal property 2019	- 23,225	
5c. Increase in personal property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 138	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		138
11. Total estimated valuation July 1, 2020	969,768	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0001
13. Percentage adjustment increase (12 times 3)		+ \$ 4
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 535
16. Total Percentage Adjustments		\$ 539

**Revenue Adjustments**

17. Property tax revenues for debt service in 2021 budget:	+ 0
Property tax revenues for debt service in 2020 budget:	- 0
Increased property tax revenues spent on debt service	0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget:	+	<u>                    </u>
(Obligations must have been incurred prior to July 1, 2016)		
(Do not include amounts already reported in debt service levy)		
Property tax revenues spent for public building commission and lease payments in the 2020 budget:	-	<u>                    </u>
Increase property tax revenues spent on public building commission and lease payments		<u>                    0</u>
19. Property tax revenues spent on special assessments in the 2021 budget:	+	<u>                    </u>
(Do not include amounts already reported in debt service levy)		
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:	+	<u>                    </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)		
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:	+	<u>                    </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:	+	<u>                    </u>
23. Law enforcement expenses - 2021 budget:	+	<u>                    </u>
Law enforcement expenses - 2020 budget:	-	<u>                    </u>
CPI adjustment 1.80%		<u>                    0</u>
Increased law enforcement expenses in 2021 budget:		
(Do not include building construction or remodeling costs)	+	<u>                    0</u>
24. Fire protection expenses - 2021 budget:	+	<u>                    </u>
Fire protection expenses - 2020 budget:	-	<u>                    </u>
CPI adjustment 1.80%		<u>                    0</u>
Increased fire protection expense in 2021 budget:		
(Do not include building construction or remodeling costs)	+	<u>                    0</u>
25. Emergency medical expenses - 2021 budget:	+	<u>                    </u>
Emergency medical expenses - 2020 budget:	-	<u>                    </u>
CPI adjustment 1.80%		<u>                    0</u>
Increased emergency medical expenses in 2021 budget:		
(Do not include building construction or remodeling costs)	+	<u>                    0</u>
26. Total Revenue Adjustments		<u>                    0</u>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>		
27. Library Levy - 2021 budget:	+	<u>                    </u>
Other tax entity levy - 2021 budget:	+	<u>                    </u>
Other tax entity levy - 2021 budget:	+	<u>                    </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>                    0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>                    </u>
30. Total Computed Tax Levy		<u>                    30,280</u>

## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	535
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	535

**Exemption from Election Requirement** **Yes**



City of Dorrance

2021

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Equip Aux	6,500			12-1,117
Water	Water Aux	2,700			12-1,117
Sewer	General	5,000			12-825d
Sewer	Sewer Aux	600			12-631o
	<b>Totals</b>	14,800	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	14,800	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of Dorrance

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	71,373	71,475	55,865
Receipts:			
Ad Valorem Tax	27,015	29,741	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	495		
Motor Vehicle Tax	5,153	4,643	4,861
Recreational Vehicle Tax	192	156	232
16/20M Vehicle Tax	122	124	241
Commercial Vehicle Tax		0	0
Watercraft Tax		161	186
Gross Barring (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	3,684	2,900	2,191
Local Sales Tax	23,891	17,000	10,187
Franchise Tax	9,078	8,000	8,000
Licenses	528	550	550
Reimbursements	1,178	0	
Cemetery	200	0	
Sale of Asset	500	0	
Transfer from Sewer	5,000	0	
Reimbursements	0	600	
In Lieu of Tax (IRB)			
Interest on Idle Funds	632		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>77,668</b>	<b>63,875</b>	<b>26,448</b>
<b>Resources Available:</b>	<b>149,041</b>	<b>135,350</b>	<b>82,313</b>
Expenditures:			
Salaries & Wages	37,803	37,500	37,500
Repairs and Supplies	7,552	4,000	4,000
Office Expense and Supplies	1,962	2,000	4,500
Utilities	10,427	10,000	10,000
Professional Fees	394	500	500
Road Department	3,848	10,000	10,000
Insurance	6,137	6,500	6,500
Capital Outlay	2,410	1,800	1,800
Transfer to Equip Aux	6,500	7,185	37,793
Cemetery	533	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>77,566</b>	<b>79,485</b>	<b>112,593</b>
Unencumbered Cash Balance Dec 31	71,475	55,865	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	112,593	112,593	112,593
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Appr Balance			112,593
Tax Required			30,280
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			<b>30,280</b>

CPA Summary
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City of Dorrance

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,762	1,840	4,940
Receipts:			
State of Kansas Gas Tax	5,026	4,160	4,720
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,026</b>	<b>4,160</b>	<b>4,720</b>
<b>Resources Available:</b>	<b>6,788</b>	<b>6,000</b>	<b>9,660</b>
Expenditures:			
Street Repair and Maint	4,948	1,060	9,660
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,948</b>	<b>1,060</b>	<b>9,660</b>
Unencumbered Cash Balance Dec 31	1,840	4,940	0
2019/2020/2021 Budget Authority Amount	9,660	9,660	9,660

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Parks and Recreation</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	2,832	3,793	3,090
Receipts:			
State of Kansas	1,201	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,201</b>	<b>1,000</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>4,033</b>	<b>4,793</b>	<b>4,090</b>
Expenditures:			
Recreation	240	1,703	4,090
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>240</b>	<b>1,703</b>	<b>4,090</b>
Unencumbered Cash Balance Dec 31	3,793	3,090	0
2019/2020/2021 Budget Authority Amount	1,703	1,703	4,090

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,325	7,997	21,097
Receipts:			
Charges to Customers	36,074	55,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>36,074</b>	<b>55,000</b>	<b>55,000</b>
<b>Resources Available:</b>	<b>38,399</b>	<b>62,997</b>	<b>76,097</b>
Expenditures:			
Operations	2,587	5,700	5,700
Wages and Payroll Tax	3,300	4,000	4,000
Repairs and Supplies	1,430	9,500	9,500
Utilities	20,007	20,000	20,000
Sales Tax	373	500	500
Capital Outlay	5	1,000	30,770
Transfer to Water Auxiliary Fund	2,700	1,200	5,627
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>30,402</b>	<b>41,900</b>	<b>76,097</b>
Unencumbered Cash Balance Dec 31	7,997	21,097	0
2019/2020/2021 Budget Authority Amount	71,670	71,670	76,097

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,296	6,759	5,491
Receipts:			
Charges to Customers	11,616	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>11,616</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>13,912</b>	<b>26,759</b>	<b>25,491</b>
Expenditures:			
Operations	1,553	10,000	10,000
Transfer to Sewer Auxiliary Fund	600	600	600
Transfer to General Fund	5,000	500	4,723
Capital Outlay		10,168	10,168
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>7,153</b>	<b>21,268</b>	<b>25,491</b>
Unencumbered Cash Balance Dec 31	6,759	5,491	0
2019/2020/2021 Budget Authority Amount	21,268	21,268	25,491

CPA Summary

City of Dorrance

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,272	1,417	2,500
Receipts:			
Collections	22,850	27,500	27,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>22,850</b>	<b>27,500</b>	<b>27,500</b>
<b>Resources Available:</b>	<b>24,122</b>	<b>28,917</b>	<b>30,000</b>
Expenditures:			
Contractual Services	22,705	26,417	30,000
Miscellaneous			
Transfer to General			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>22,705</b>	<b>26,417</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	1,417	2,500	0
2019/2020/2021 Budget Authority Amount	30,000	30,000	30,000

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary



2021

NOTICE OF BUDGET HEARING

The governing body of

City of Dorrance

will meet on August 8, 2020 at 8:00 AM at Dorrance City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Dorrance City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	77,566	29.181	79,485	30.381	112,593	30,280	31.224
Debt Service							
Library							
Special Highway	4,948		1,060		9,660		
Parks and Recreation	240		1,703		4,090		
Water Utility	30,402		41,900		76,097		
Sewer Utility	7,153		21,268		25,491		
Trash Utility	22,705		26,417		30,000		
Non-Budgeted Funds							
Totals	143,014	29.181	171,833	30.381	257,931	30,280	31.224
Less: Transfers	14,800		0		0		
Net Expenditure	128,214		171,833		257,931		
Total Tax Levied	28,339		29,741		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	971,142		978,934		969,768		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

  
City Official Title: City Treasurer

STATE OF KANSAS  
RUSSELL  
COUNTY SS.

# Affidavit of Publication

Frank Mereer, being first duly sworn,

Deposes and says: That He is \_\_\_\_\_

Publisher of Russell County News,  
a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a bi-weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a bi-weekly published two days a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for \_\_\_\_\_ consecutive

Week, the first publication thereof

being made as aforesaid on the 23rd day of July, 2020.

with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: \_\_\_\_\_

Subscribed and sworn to before me this 27 day

of July, 2020

 Notary Public's Signature  
Michelle Twenter  
My commission expires Aug 3 2020

Publication Fee \$ 111.15

Affidavit, Notary's Fee \$ 1.00

Additional copies @ \$ \_\_\_\_\_

Total Publication Fee \$ 112.15

**City of Dorrance  
Budget Summary**

# Legal Notice



The governing body of  
City of Dorrance

will meet on August 8, 2020 at 8:00 AM at Dorrance City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Dorrance City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	77,566	29.181	79,485	30.381	112,593	30,280	31.224
Debt Service							
Library							
Special Highway	4,948		1,060		9,660		
Parks and Recreation	240		1,703		4,090		
Water Utility	30,462		41,900		76,097		
Sewer Utility	7,153		21,268		25,491		
Trash Utility	22,765		26,417		30,000		
Non-Budgeted Funds							
Totals	143,014	29.181	171,833	30.381	257,931	30,280	31.224
Less: Transfers	14,800		0		0		
Net Expenditure	128,214		171,833		257,931		
Total Tax Levied	28,339		29,741				
Assessed Valuation	971,142		978,934		969,768		

### Outstanding Indebtedness

	2018	2019	2020
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

*Amick Patton*  
City Official Title: *City Treasurer*

July 23